G. R. S. IX.6

Previous reference.

File No 87-17

1919-20 (Municipal

Serial Nos 1, 3

Later references.

M 129 - 11 (6-16)
M (61-233-345
Med 126-33-145
Mr 73-37, 135, 143, 159, 162, 191, 201-203
Mr 169-39 43 182
Mr 39 C 7 x 60

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 5, (Fin C)

Part B for November 1920

Subject

Rules for taxation in minor Municipal Councils

M 6. To the Commissioner Ajmer Merwara
No-R 6319 dated 25 August
Three rules for taxation in
minor Municipal Councils in the
State
Copies to the D C J. for information
for communication to the
Chairman of Municipal Committee

[illegible] III—1] 1919 [illegible]

GENERAL AND REVENUE SECRETARIAT

Rul)

NOTES

81-19
File No. [illegible]

FILE HEADING

Rules for taxation in minor municipal Councils

No.	Dated	Received
No	Enclos Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

Rules for taxation in minor Municipal Councils are herewith for
8 no 10/1/1919 The taxation chapters of the Mysore Rul Regn are not a
applicable to minor mul cls generally as in Cantonment
such councils, we first have adapted the [illegible] c
of these sections (vide draft rules) the main points in d

First Sheet

(11)

G. R. S. III 2]

General and Revenue Secretariat. | File No. | of 191

Serial No

have been kept in view in framing these rules

(1) What taxes are to be levied

(2) How the taxes are to be levied

(3) How to ensure their recovery

(4) Appeals and Exemptions.

The reason for exempting the municipal clauses from the operation of the taxation sections of the Act Rules is that these sections are framed to elaborate such as all areas as municipalities, where a tax system can be adopted with advantage and without detriment to their financial situation. As a matter of fact the newly constituted municipalities No 1 & 2 Rules where municipal clauses are some of them municipalities, where only Houses, Shops & perhaps Cart taxes would have been under the Mahataja System of taxation, and it would certainly be inexpedient to enforce at once them the elaborate garment of taxes provided in the Rules for such a place would have led the new local authorities to regard the scheme with some amount of distrust. As a scheme intended to get more money from the tax payers than the care spent on these little cities has yet been of the full extent, and when their areas, and population, & consequent income develop, it will be easy enough to convert them into town cities with the powers, and duties conferred upon by the Rules. The rules now pro-

Notes—Contd. sheet

Serial No

are therefore a simplification of the taxation sections of the Local Regs and an improvement over the State Simplus rules framed for the guidance of Courts

I First, as regards the items of Taxation —
Chapter VII of the Local Regs provides a long list of taxes which a Local Govt is competent to levy under the Regs and it is open to the rulers to adopt one or all or any of them But under the rules now framed such of the provisions of this chapter only have been adopted as are in force or closely analogous to the existing practice in these areas The items of Taxation have been kept at a minimum therefore, and closely correspond to the Existing items in these areas —

✓ (a) Income Tax — Men have need not be said on this head so far as the Local Regs rulers are concerned the rules are more or less the same that were in force before As regards persons converted into salaries of which there are only 15, The system is a change only as regards mode of collection. The change is necessary to secure uniformity

✓ Land Tax — is another form of Land Sale Tax The Schedule I prescribed in this connection may be adopted

(b) Tax on Vehicles and Animals — The point for consideration in this connection will be whether a Consolidated Tax on Vehicles including Animals should be levied or whether the tax shd be levied separately Vehicles and animals Having regard to the conditions

NOTE—Contn sheet

Serial No

✓

ga multiplicity of taxes the schedule proposed and the former ones and the rates are reasonable. For, it will be admitted that a shark without an annual's dear it would be a taxes one should certainly be a donkey person & added the last on the schedule viz beasts of burden which are used without vehicles — Eg donkey, Buffalo or Bull on the point adverse stated — This tax is after all a substitution for the cart tax and it will not unnecessarily harass the poorer class of people while the better class of persons, who may be avoiding payment of such taxes will be brought under it

(C) Tax on Professions — This is the most important change in the present rules It replaces Shop tax The incidence of shop tax fell more on petty traders whose income would not exceed Rs 15 or Rs 20 a month As it is the object of the local self Govt Schemes that these minor rules should develop speedily and become full blown rural areas it would be desirable to introduce at once not these, the system provided for in the rural Regn But as in these areas, a high Standard of trade or business cannot be Expected the schedule provided for in the Regn may be so revised as to tax all incomes over Rs 20/- a month This is because tax is cheaper in these areas and a small tax of Rs 1/- would not be felt as a hardship — Whether the tax be

I Proposed levied in these places as shop tax is quite unpracticable — The shop keeper will pay less shop tax in proportion to his income — Hence the shop keeper will pay less income tax — Hence the Government will lose revenue

NOTE—Contin should

collector's letter 24/11

(5)

G. M. S. 211-6)

Political and Revenue Department. | Mil File No. 81 of 1916

Serial No

on the three sources of income specified in the schedule may be raised for these areas is a matter for consideration by the Government when the question of enhancing the limits fixed by the schedule

(d) octroi - This is an easy and profitable form of taxation. It is applicable to luxuries. This is mostly in demand and Municipal Councils are urging for these levy, as it contributes substantially to their income (vide Statements appx) With a view to secure uniformity in schedule of articles on which octroi may be levied has been put up and the levy may be made on all items included therein and on all animals "Lighting Tax" "Water Tax and "Sanitary Tax may be added on when need for them arises

vide Statements of receipts of minor Mil Cls in Bijapur District - in Appx

One more source of income to the rulers has been omitted in these rules This is the levy of market and slaughter house fees, provided for in section 70 of the Mil Regn As at present accepted Sec 70 of the Mil Regn is inapplicable to municipalities The fees is unquestionably a fruitful source of income to these mil bodies They should therefore have the option of levying them whether the object may be gained by extending to municipalities the operation of Sec 70 which confers extending to them the provisions of Chapter VIII of the Mil Regn or recovery of taxes or whether separate rules may be

NOTE—Contin sheet

Serial No.

framed for the particular class is a matter for
I would however submit that the better course is
preferable in the interests of simplifying the procedure
and avoiding the necessity of having to issue
that small border frame agreement rules, etc a
thing which that system would find rather
difficult in the present state of the
development Law Schools, and also of
rules in the connection especially.
(2) As regards the method of keeping records and
the preparation of assessment lists, the same
changes are as follows — Whereas, when the case
law of the Native States, the boundaries
decided by the Courts, the preparation of the
list being done by the Patwaris on the basis
of the Khasra Number the Jamabandi being the
basis for mutation or Fahanemani But
this had no legal effect Now, the approach
list is prepared according to rules based
on the general principle laid down in the al.
Rajas, vesting the authority in the Collector and
subject to appeal after to the D.C. the
Mutation classification of Rivers and Several
Varieties has been done away with and a
Standard adopted for assessing all the lands —
(3) The records of the Courts —
No such change has been made as to

Notes—Contn. sheet.

Serial No.

Chemistry, but the important change introduced is that pleading fees to half yearly practitioners are being removed & under the Rules practitioners and take immovable property (4) Exemptions - These are specified in the respective schedules one portion containing however has to be provided for, viz, appointment of revenue between an Income and a Body, where a only compromise of income & civil portions this might best be done by agreement specially on the merits of each case, an additional rule being however added to the draft rules to the effect that the Govt may in special cases order the appointment of revenue Tribunal between and body and a private agency on such terms as it may deem fit This is for order

In Conclusion, I submit that these only may be issued on the first instance, then Secretary consulted for months and changes which may be deemed necessary from time to time as experience is gained

The Fin Secy may be consulted if so desired

Rev Secy

2nd member

for the Financial Secretary

3564
23-1-20

Note—Comin. check.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 191

Serial No.

17829

Fin. Secy.)

Ifm 24-1

The only point I struck I wish to invite attention is the need for making these municipalities fully self-reliant in regard to their financial needs so that they may not learn or count for financial help of any kind.

Mmb 4.2.20

Revenue)

15 3/2/20

With reference to the marginal remarks re the advisability of having the shop tax only in the rural areas, it is submitted that, in course of time, these local bodies are expected to develop into full-fledged municipalities capable of executing all the functions devolving upon them under the Regulation.

Shop tax is not one of the taxes, the levy of which is authorised by the Regulation.

Note—Contin. sheet.

Serial No.

It is well-known that the legality of levy of this tax has been contended on the previous occasions the taxation provisions of the Republic do not apply to these small areas If it is however decided to have the shop-tax only, it means that what was being done under the municipal system will be perpetuated by being regularised under the rules. It is also ascertained that the so called "shop-tax" is not in all cases paid by the shop-keepers but only by the owners of the house. The point urged for consideration is that instead of always putting the municipalities to the necessity of regularising and systematising these taxes, it seems desirable to make a good beginning.

It may also be submitted that the municipalities will not be losers in any way not only with the proposed repeal of the building-taxes but also the profession tax from the shop-keepers who have ways to escape under the present municipal system.

NOTE—Contin. sheet.

R. S. III-2]

General and Revenue Secretariat. | File No. cf 191

Serial No.

These taxes profession and trade taxes are levied in the Punjab "notified areas" in the Punjab even on the annual income of Rs 150/- These "notified areas" correspond to the minor municipal committees here. Subject to local considerations, there seems to be no reason why the land taxes should not be levied here also. The minimum amount liable to taxation as proposed at present is Rs 300/- p m

The Special Committee on Taxation of Incomes appointed by the Finance Member have, after careful consideration recommended that the shop tax in non-municipal areas may continue but in municipal areas, it should be replaced by a profession tax

Ended for orders with reference to the marginal note on page 4.

Gadi 3/2/920

on the ground that it is best to choose only those noted in Sec 59 for levy in those areas etc as perhaps desirable to retain profession tax in place of shop tax in the latter

All articles imported thro' the post office

Notes—Contin. sheet.

G R S. III-2]

General and Revenue Secretariat | File No. | of 191

Serial No.

are proposed to be Exempted from octroi duties such ~~age~~ wide Exemption may not be necessary

See 54 under Appeals does not seem to be correctly worded - clause (a) has to be omitted. from the decision of the original authority on the objection may not be known to the assessee within 15 days after service of the notice of demand. How is he then to appeal within that period unless knowing what the ~~final~~ first decision is In clause (b) the words in the case of "assessments to the tax on vehicles, trades professions callings" the complaint made to the Md Council in accordance with the rules" is an alternative to the appeal / hence the Md. Council is the only appellate authority in these matters (Rule 5-1852) So there does not seem to be any reason in permitting a second appeal to the Md Council against its own first decision

against the decision of the Asst

II Member

92

4031
9 B 20

5456 (12

[redacted]

[redacted] Revenue Secretariat.

File No. of 191

Serial No

Please see Management comments & re-submit

16/2/20

A revised draft is submitted. Replies to the marginal remarks are noted below them

24/1/1920

Redundancies & fresh clause Thank language

DFC may be approved

(Mem Secy)

2/2

(2nd member)

20/2/20

6 3 20

5-843-229
14-3-1920

Dom. approved

4 3 20

N-13-3-20

NOTE—Contn. sheet

L.T.O

G. R. S. III-2]

General and Revenue Secretariat. | File No. cd 191

Serial No.

This may, if agreed, be brought to disposal by circulation in Council

15.3.20

DEWAN'S OFFICE
Rec'd on MAR 15 1920
Reg. No. 6315

(Agreed)

20.3.20

(Ch. Secy. Note Complied)

22.3.20

C S circulated

NOTE—Contin. sheet

G. R. S. III-2]

= 5-42

General and Revenue Secretariat.

File No. of 191

Serial No.

As there is a difference of opinion among the members this case may also be considered at a meeting of Council.

Dewan 14/4/20

14/4/20

Include in agenda for meeting 16/4/20

DEWAN'S OFFICE
Recd. on APR 12 1920
Reg. No. 7025
(Doc No 63)

Norm—Contin. sheet.

Meeting

(For Disposal by Circulation)

No C 542

19 – 20

15

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT

Revision of rules for taxation in minor Municipal Councils

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order

26th March 1920

Chief Secretary to Government

Extraordinary Member of Council

336/26/3/20 **First Member of Council** The rules seem like a little too ~~Seat~~ elaborate for minor municipal The rate too seem high for villages

Second Member of Council Opin on recorded Compare with shop tax 1/per a shop tax should not be more than 2

5887/31/3/20 **Third Member of Council** I also think that the rates are high

11/4/20

C. 542

"E" - 24

Revision of rules for taxation in minor municipal councils

OPINION OF THE COUNCIL

Note
The draft rules may be
sent to the Chairman of
the actual income of
a typical municipality say
Safar calculated under
the proposed scheme &
Compared with existing
income —

cdy
21/5/20

To the Revenue Secy for Govt
and comments

cdy

17 Draft

24/5/20

G. R. S. III 2]

General and Revenue Secretariat.

WL File No. 87 of 1919

Serial No.

A draft letter is put up for abbl since Safar is a law only, the said Rules are not applicable - Hence the name of Sarab only is mentioned in the draft

Form
27/5/20 (Rev Secy)

3/6/20

Amdal added, in accordance with instrs of Ref Assembly Meeting last week - (Budget Session)

may issue

4/6/20

Recd 7/6/20

Do

Memo of Secretary, Industries & Labour Dept No R 14 215-7 dt 25.6.20 forwards a set of draft rules for taxation on motor vehicles with a request that Comparative figures may be furnished to enable him to reply to the Assembly question

Secretary

G. R. S. III-21

No 17

General and Revenue Secretariat.

Mad File No. 87 of 19 20

Serial No	
3	From The D.C. Trichinopoly No Dis. 75 Dy 2/8 July 1920 Forwards a Comparative statement as called for in H / Such personal reports from the remaining two D.Cs will be awaited Sd/- 4/8/20 Illegible 147
4	From The Deputy Comr., Bellary District No Dis 14/20-4 Dy 147 20 16.7.20 forwards the statement called for in Fl / /
5	From The D.C. Shimoga District No H.C. 114/20 Dy 167 1920 Forwards the statement called for in Fl / From the statements received, it will be clear that the present personal will result in a decided increase

Note—Comp. sheet.

General and Revenue Secretariat. | File No. 87 of 1919

Serial No

income to the municipalities. The Vice President of the Anekal municipality fears that, if the present proposals are accepted put into force, the income will be reduced. It is no doubt true that these bodies will have to face a temporary shortage in income receipts on account of the levy of trade & profession taxes in lieu of the shop tax. It may at the same time be pointed out that the tax on the buildings in which shops are now kept does not seem to have been calculated. It is however respectfully submitted that it is not desirable to continue the levy of shop tax, as the existing system of taxation should be regulated.

The vice-President of the Anekal municipality makes certain suggestions and puts forth certain practical difficulties some of which may be accepted. (vide marginal remarks thereon)

The rules are Resubmitted with the information called for

Note—Contin. sheet.

622, 632

G. R. S. III-21

General and Revenue Secretariat

2nd File No. 81 of 1919

Serial No

as directed in the note on page 16

Secy 22/7/20

2nd member (J Dewan)

Nos Secy
Nos may now be taken up for consideration in Council
4.8.20

10 8 20

Secy.

Secy
6.8.20

DEWAN'S OFFICE.
Recd. on AUG 17 1920
Reg. No. 1056

(D O C No 69 (S)

Ch Secy
Note Complete
19.8.20

Ch circulate
20.8.20

(S 21/8/20

Note—Contn. sheet.

(For Disposal at a Meeting)

No C 542

19-20

GENERAL AND REVENUE SECRETARIAT

Council Matter

—o—

SUBJECT

(Clause xii of the Schedule.)

Revision of rules for taxation in minor municipal areas.

RE- CIRCULATED TO THE MEMBERS OF COUNCIL,
with reference to Council Instructions dated 21st May 1920.

By Order,

C. Balasundaram
Chief Secretary to Government

23rd August 1920.

Extraordinary Member of Council

First Member of Council

Second Member of Council

Seen.

Third Member of Council

1379
24-8-20

30/8

Extract from the Proceedings of the 543rd *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 30th September 1920.

148 Subject - Clause xii of the schedule.

Revision of rules for taxation in minor Municipal Councils.

OPINION OF THE COUNCIL

The revised rules may be approved.

(Signed) M. Kantaraj Urs,
Dewan of Mysore.

"EXTRACT"

Chief Secretary to Government.

wb 188—GPS—1,000—1.6.28

(22)

G R S III 21

C 542

General and Revenue Secretariat	File No	of 19

23 A soo ul t
plete id the op inon of th C l re
corded ti file will b forw ded t th
Secretary in the Dep rtm nt con erned
for tra in sance if eed b to th F
eial Secretary unde St d g O ders nd
for ubmi n t th D w or M mb
in charge

Extract from the Proceedings of the Council is put up

Forwarded with compliments to the Secretary to Government Revenue, Dgpd

under *Rule 23 of the Subsidiary Rules of Council Business

By Order

C S Balasundaram
Chief Secretary to Government

Article for rules ga DFN 6 2nd

2 10 20

DFN Second / Second Member)

5-10-20

2146 107

5 10 20

DEWAN'S OFFICE
Read on OCT 8 1920
Reg. No. 3131

DFN approved

Reel

6 10 20

Submitted with a DSN

office to be put up

Dewan)

6 10

NOTE —Cotn Sheet

WD—807—GPB 1 000—19-6 19

Final Note by the Second Member of Council

Subject –

Rules for taxation in Minor Municipal Councils

These papers relate to the levy and collection of taxes in minor Municipal Councils The seventy one minor Municipal Councils, which were constituted under the provisions of Section 187 of the Municipal Regulation VI of 1906, as amended by Regulation V of 1918, have been excepted from the operation of certain sections of the Regulation, the most important of which are those relating to taxation Sections 59 to 88 (Chapters VII and VIII) of the Regulation Till now, the taxes in most of these local areas were being levied and collected under the Mohatarfa Rules

2 With a view to systematize the form of taxation and to place the resources of these bodies on a sound financial basis, a set of simple rules for the levy of taxes etc , were framed and they were, under instructions in Council on 21st May 1920, referred to the Deputy Commissioners of Bangalore, Shimoga and Tumkur Districts in order that the actual income of a typical municipality calculated under the proposed scheme might be ascertained and compared with the existing income From the reports received, it is made out that, with certain modifications, the financial condition of these municipal bodies will on the whole, improve under the new scheme

3 The draft rules were finally considered in Council on the 30th September 1920 when it was resolved that the revised rules might be approved They are accordingly submitted for His Highness' gracious approval

6th October 1920

P Rajagopalachariar
MEMBER OF COUNCIL 6/10/20.

Submitted to His Highness

***

I submit a Final Note by the Second Member of Council on the subject of the rules for taxation in Mi Municipal Ceuncils for His Highness' gracious approva.

11 Oct 1920

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject

Rules for taxation in Minor Municipal Councils.

474

Order

~~KRW~~

13/10/20

Rec'd by
Secy
13.10.20

C 542

G. R. S. III-2]

General and Revenue Secretariat. | ML File No. of 14

Serial No.

31. All urgent or confidential files referred with His Highness' orders may, in the absence of instructions or indications to the contrary, be confidentially circulated to the Members of Council for perusal after the issue of orders.

32. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretaries concerned for the issue of orders.

Circulated to the Members of Council for perusal of His Highness' orders before / after issue of orders. (*Vide* Rules 31 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

Chief Secretary to Govt. 10/6/22

Through the Secretary to Government, Revenue ...Department

FIRST MEMBER OF COUNCIL

2353 13-
16-10-22

SECOND MEMBER OF COUNCIL Seen
Rao Saheb Early orders with pleasure
Peel
17 10 22

2547-
18-10-1922

THIRD MEMBER OF COUNCIL. 18/10

Note—Contin. sheet.

Issue copy Early
19/10

R. S. III-6

General and Revenue Secretariat

Fil File No. 87 of 19[illegible]

Serial No 6

To

The Compiler, Supreme Gazette

R 6319 Dy 25 11 19

Forwards for note in the Gazette the rules re in minor rules in the State

To

The Dcs of Districts

no R 6320-7 Dy 25 11 19

Forwards copy of Rules with a request that the same may be communicated to the Presidents of rules for necessary action

Note—Contin sheet

G R. S. VI—G/32]

SUBJECT ..

Diary No. of letter replied to

GENERAL AND REVENUE SECRETARIAT
( )
, *the* 191

Section Gnl
File No. 81-19
Serial No. 81/1

No. R 14215-7 Dt 25/6/20
Rules (Notfn.s & Schedules)

Date of issue. 25 6 20

Signed by Offg. S. Srinivasaraghavan

To

The Deputy Commissioners
(1) Shimoga Dt
(2) Tumkur Dt
(3) Bangalore Dt

Sir,

In forwarding herewith a set of draft rules for taxation in minor municipal Councils, I am directed to request that you may be so good as to furnish before the 30th inst. a Comparative estimate showing the

existing income, and the
actual amount of a
typical
such as
(2) under the purpose
(3) under the purpose
auditor. The reply may
be framed
month
than
the

calculated under
the Housing
Scheme

I have etc.

8.6.20

List of enclosures

Copied in

Examined by

WD 1761—OPR—88/00—193-19

Office of the Deputy Commissioner

Tumkur District

Dated Tumkur 7/8th July 1920.

om

Ananda Rao Sirsi Esq. B A LL B

Deputy Commissioner Tumkur District

B Ramaswamiah Esq., B A B L

Secretary the Government of His Highness

the Maharaja of Mysore Revenue Departmen

Bangalore

With reference to your letter No R14215-7/M1 81-19-1 dated 25th June 1920 I have the honour to submit herewith the comparative Estimate of the existing income and the actual income calculated under the draft rules (for taxation in minor Municipalities) of the Turuvekere town received with President's No 1 dated 4th July 1920

I have the honour to be

Sir

your most obedient servant

Deputy Commissioner
Tumkur District

D N

1 Tax on bachelors

500

2 Tax on vacant lots

188

3 Tax on vehicles

(a) Every shooting vehicle with offering employed to be drawn by like or more horses

(b) — do — by horse, mule or mule carts or like or more horses under 10 hand mule or bullocks

(c) Every shooting vehicle with offering employed to be drawn by one or more horses, mule or mule carts

(d) Every other vehicle with offering

6

4

(e) Every bicycle

(f) Every cart or other vehicle not and offering

(g) Every motor car

(h) Every motor cycle

105

4 Tax on auto professions, trades, and callings and on offices and appointments

As the so based under the law under

For on buildings, when charged at not specified in schedule I — 600 — — 100 — —

For on vacant land charged at as a per — — — — 48-0-0
every 20 kyats

For on vehicles

(a) For animal vehicles with springs constructed to be drawn by two animals — " " "

(b) — do — by two, but or but carts or by two or more than with 2 beasts but or but carts — " " " "

(c) For animal vehicles not specified constructed to be drawn by one or more than but or but carts — 4 — — 3-0-0

(d) Every other vehicle with springs — " " "

(e) Every bicycle — 4 — " "

(f) Every car or other vehicle not and specified — 10 — " "

g) Every motor car — " "

h) Every motor cycle — " " "

For on cart, perfumery, liquor and cattle on a offices and appointments

Class I — " "

Class II Grade III — " "

Class III — do — — "

Class IV — do — — "

i) Abkari permit — 8 — 8-0-0

Class V

ii) Wholesale and retail liquor 25 persons at Rs 4 — 100 — 100-0-0

From persons holding an appointment

5 Tax on shops

6 Octroi on animals and goods brought within the municipal limits

(1)	Betle leaves	498
(2)	Cocoanut fresh	"
(3)	Dry Cocoanuts	54
(4)	Tobacco at 12 as a maund	247
(5)	piece goods	20
(6)	Kerosene oil at one annaanter	
(7)	Sugar	
(8)	Jaggery	

8

carrying a pay of one hundred a month. 4 -- 4-0-0 "

Class VI

Persons holding appointment. carrying a salary of Rs 50 a month or upwards } 6 -- 6-0-0 "
3 at Rs 2

(i) Naik Vaidyan 1 2 -- " "

(ii) Retail licence 25 50 -- 50-0-0 "

(iii) Keepers of hotels 2 4 -- 4-0-0 "

(iv) Manufacturers by means other than steam 10 -- 10-0-0 "

Class VII

(i) Retail licence 20 20 -- 20-0-0 "

Persons carrying a salary of Rs 30 a month or upwards 3 } 3 -- 3-0-0 "

(ii) Pleasure boat keepers 1 1 -- 1-0-0 "

(iii) Artizans 2 2 -- 2-0-0 "

Fees on Charges

(Tax -- Ait -- -- 150-0-0

Note - (In lieu of the Tax the professional taxes as above as the Charges which amount to Rs 210, thereby an increase of Rs 55 over the existing Abkari Tax)

Octroi on animals and grain brought into the municipal limits

(1) Bullock carts 500 - 4-0-0

(2) Coconuts 120 " 120-0-0

(3) Dry cocoanuts at 4 as a maund 60 - - 60-0-0

(4) Tobacco at 8 as a maund 40 - - 40-0-0

(5) Grain gunny 250 - 3-0-0 "

(6) Kerosene oil at 2 as a tin 140 - - 70-0-0 "

7) Sugar 50 - 50-0-0 "

8) Jaggery 150 - - 150-0-0 "

P.T.O

2381 - - 553-6-0

Note - The actual income calculated under the rules now proposed gives a net increased income of Rs 550-6-0 over the existing income of the municipality

3-7-1920
Jurukere

Chairman
President
Jurukere Minor Municipality

1920-21

From The Deputy Commissioner
Balaghat District.

To The Secretary to the Govt. of Madras
Rev. Department
Fort St. George.

Dated 14.7.20
Despatched 16 7 20
Received 19 JU

General No 2 Dn 14-17
No. 2 20-21

Enclosure No 10

9/ Forwarded herewith a Statement showing the Statement showing the and the actual calculated income under the Land Revenue Act and the amount drawn up under the Income Tax Act by the Vice President Taluk of

Letter No 185 dated 6th July 1930, from the President Anekal Municipal Council, Anekal, to the Deputy Commissioner, Bangalore District

---

As required in your office Memo No Refce C 2072/L F 1-7-30 forwarding a set of draft rules for taxation in minor Municipal Councils, I have the honor to forward herewith a comparative statement showing the income that may be derived according to the existing rules and the actual income calculated to be derived under the proposed rules of taxation

2 It is seen from the statements that the income calculated on the basis of the proposed rates will be about Rs 230/- less than the existing income of Rs 1,080/- To facilitate comparison the income calculated according to the rates sanctioned for the Village Panchayets is also shown in the statement and the effect resulting thereby Looked at from all aspects, the rates according to the proposed rules compare very unfavourably and the income expected by the proposed alterations will rather go down than increase

3 The professional tax proposed to be levied as per schedule III may be very suitable for big Municipalities such as Bangalore and Mysore which are large industrial and commercial centres where big merchants money lenders and lawyers reside But in small Municipalities, such as Anekal Municipality, which are no more than big unions, the income derived under this head will be very small and the loss caused by the abolition of shop tax and the substitution of professional tax, will be great i e about Rs 400/- in this Municiaplity (Vide, statement appended)

4 The draft rules were also placed before the Municipal Council in a meeting and they after a discussion in detail about the effects of the proposed alterations, have come to the resolution a copy of which is enclosed for reference

5 Mr B Srinivasiengar, Vice President of this Municipality

Municipality discussed the pros and cons of the proposed rules with and has drawn up a Memo pointing out in some detail the defects and s comings in the proposed rules of taxation as compared with other rat as shown in the Statements appended He throws out some suggestions the consideration of Government. The Memo is appended herewith. draft rules in original are returned herewith,

"C O P Y"

For Deputy Commissioner,
Bangalore District

L S R

Income from Octroi of the Municipal Council

Articles	Present income				Income that may be obtained if rates proposed in the draft rules are levied			
	Rate	Income			Rate	Income		
Piece goods	270	1326	13	2	1-9-0 per cent	1035	13	-
Cocoanut fresh	1 pie per cocoanut	96	15	11	1 pie per cocoanut	96	15	11
do dry	8 annas per maund	2	10	-	1 anna per maund	1	5	-
Tobacco	1 Re per maund	22	13	-	8 as per maund	11	6	6
Kerosene oil	1 anna per tin	82	16	-	2 annas per tin	103	14	-
Sheep and goats	0-1-6 per head	78	3	-	Not available	-	-	-
Total		1580	6	1		1251	8	5

"Copy"
[illegible]

Sd/- P Keshava Rao
Prabandhak.

Sd/- for by Commissioner
Bangalore Cantonment
[illegible]

Statement of revenue from House tax in the Arakkal Municipality

Present demand	Demand as per rates proposed in the draft rules	Demand calculated according to rates of the Revenue Manual of 1886	Demand calculated according to Village Panchayat rates
1880 0	1653 12 -	1926 4 -	1939 - -

"Copy"

[illegible]

For Assistant Commissioner

[illegible]

Sd/- P Krishna Pai

President

Income derived from the Shop Tax and from the professional Profession
as per Assessment Notice in the Annual Assessment Book

Present income from Shop Tax	Income that may be assessed if professional Tax as per table proposed in the Schedule is adopted	Particulars of Professional Tax
£ s. p.	£ s. p.	
665-0-0	238 - -	Income £ s. Pound £ s.
		90 £4-50 90 × 1 = 90
		34 £0-10 34 × 2 = £8
		14 £4-500 14 × 4 = £5-6
		3 £300 3 × 8 = 24
		Total £238

" Copy "

[illegible]

[illegible] Chairman Kerr

[illegible]

[illegible] Commissioner

[illegible]

Memo

This Municipal town is a minor Municipality with a population of 5000. The normal income of this Municipality at the present rate of taxation is about Rs 4000/- which is hardly enough to meet the expenditure, which is about 5000/- including Scarcity allowances The pay of the Sweepers is 5/8/- and 4/8/- and of Servants 6/- and 5/- There are only 15 Sweepers who cannot manage with the works of the town There are no Scavengers The amount available for Public works is only Rs 250/- which is not at all sufficient to repair a fraction of the length of roads There is no executive officer to supervise collection, Sanitation and Public works for want of funds the roads it is not possible to maintain and drains cannot be maintained in good condition which the town sufficiently neat and tidy for panchay of hands There is no money for improvements such as drainage, water supply, market Slaughter house, etc If the work is

in the Municipality is to be fairly an annual income of at least Rs 6000/- is necessary as per details below:—

Office — Rs 1000/-
Collection Rs 2500/-
Executive officers Rs 1600/-
Conservancy
Establishment Rs 2000/-
Public works Rs 750/-
Lighting Rs 750/-
Plague — Rs 150/-
for Railway Sheds Rs 10/-
Medical Rs 400/-
Education Rs 500/-
Tank watcher Rs 84/-
Garden — do — Rs 84/-
Cattle pound - Rs 100/-

Rs — Rs 5878/- or Say 6000/-

This sum is required for normal expenditure. Besides this a sum of Rs 12000/- has to be borrowed for Public improvements and a sum of Rs 600/- per annum is necessary to repay the loan. If this income cannot be had nothing can be done in the Municipality by way of improvement

Then the question arises whether we can get this income if we reverse the taxes as per Draft Rules, Sent now I shall deal with it at length

The present rate of House tax is levied according to the old Revenue manual of 1886

The present normal demand of House tax, Shop tax and Cart tax, are as follows at the existing rates

House tax	1880-0-0
Shop tax	665-0-0
Cart tax	160-0-0
	2705-0-0

Taking the average for the last three years the normal income from above is about Rs 1271-1-7

House tax

If the house tax is levied as per rates proposed in the Draft Rules, the income will rather go down than increase

The house valuation list was ready for revision when the taxation chapter of the Town Regulation was executed & for Comparing the income in

11. Various rates, this
Statement last is taken as the
basis A Considerable Consolidated
rate for house, General Conservancy
and lighting as per rate given
below may also be taken into
Consideration now as the staff
of the Conservancy staff is to be
increased and lighting is Costly
at the present rates (vide Sec 69
(b) (i) (VII) and (IX) and for sec (C)
to the same Section of the Municipal
Regulation)

The rates may be as follows

Up to Rs 500	as 12%
For houses more than 500 and up to 1000	8 %
---- 1000 and up to 2000	6 %
2000 -	4 %

The following will show the
Demand of house tax is levied
at the four different rates

(1) Present demand - - - Rs 1880-10-0

(2) The rate as proposed in draft rules Rs 1653-12-0

(3) Rate as levied now is as per old Bye-law manual of 1886 Rs 1926-4-0

Rates levied in the village Panchayats Rs 1939 -0-0

reduced rate of Rs 2208-12-0

Sd. PS [illegible] Rates
[illegible]

Houses of the value of Rs 25 and below may be exempted from taxation instead of Rs 10/- as proposed. The vacant site tax may be a fixed one of 8 as at present which is simple for these small places.

Octroi

Even under octroi, the income will go down if it is levied as proposed in the draft rules as the rates of the following articles have been reduced and octroi tax on sheep and goat slaughtered is omitted. The fiscal revenue under octroi is from cloth the rate of which is reduced in the draft rules and the income will be reduced about 25%

		Present rate	rate as per draft rules
Dry Coconut per maund		0-8-0	0-4-0
Tobacco - "		1-0-0	0-8-0
Piece goods -		2%	0-0-3 per rupee or 1-9-0 %
Sheep + goat	each	0-1-6	—

rates given by us applied -

The present rates of octroi tax may be retained, and tax on sheep and goat may be included in the Schedule

Professional tax and Shop tax

In these small municipalities are more conventional real municipalities the large majority are agriculturists and real trade is very little There are only petty traders and there are no wholesale merchants nor big factories to get a decent income from the professional tax Now Shop tax is levied as follows —

	Rs
Cloth and yarn shop	6/-
Retail Shop —	4/-
Vacant Shop	2/-

Besides these, the itinerant traders' tax is levied on those traders who carry on trade in shandies but have no seperate Shop from these sources. the municipality is now getting an income of — Rs 650/- But if professional tax is levied the income may be reduced to about Rs 250/-

For these reasons the professional tax in place of Shop tax is most unsuitable for the small minor municipalities But it may be said that some professionals such as money-lenders

But I am the former in which trade is very C calculate? If that is done, I will go further

Contractors, weavers owning number of looms, owners of dyeing factories, oil mill owners etc are left out without any Corp for their trade or calling

This municipality was getting a decent income of more than Rs 1000/- from the loom Corp and an income of Rs 120 from oil mill Corp These are abolished now

Under the present Circumstances it is better to retain Profession Corp, Itinerant traders Corp and to allow the municipality optionally to levy professional Corp from those that do not come under Profession and trading Corps.

There should be a note to Schedule III of the draft rules, as note to Schedule III of the Municipal Regulation

1 Such as Retail Provision keepers and persons owning 5 looms and more not to be under class VI

2 Cloth and yarn Provision keepers Toddy and arrack Provision keepers money lenders, dyeing factory owners etc not to be under class IV

3 Persons carrying on two more trades or Calling should not be under class III

Vehicle tax

This income from this source will not be affected as the rates are not less than what they are now

Collection etc Rules

Power should be given to Municipalities to attach and sell properties for arrears of tax especially on vacant sites as it very difficult to find out the whereabouts of absentee owners of vacant sites and dilapidated buildings

In rural areas vacant sites can be sold for arrears as if it were land revenue. The law has been made a change on the property

Municipalities should be empowered to levy Stamp fee.

In the draft Rule, provision in the place of Sec 76 77 etc has not been made

⇒ Powers should be given to Municipalities to Compound offences regarding octroi collection

Provision is not made for levying processfee for issuing warning demand notices and levying interest on the arrears of taxes

The warrant fee of 2 as is too low and it will not make the party feel that he should pay his arrears are cleared before coercive steps are taken

Now interest, Bespoke notice and warrant fees are levied as in the Revenue Department

Conclusion

The wages are increasing day by day, all the things are becoming costlier the Scale of pay of Rs 5/8/- and 6/8/- and 250 for public work is nothing in these days Staff also is inadequate. Under the present circumstances it is very hard to make both ends meet even from the present rate of taxation To turn out good work and keep the town in good healthy condition, the income has to be augmented to meet the growing expenditure under altered conditions.

The Rules that are framed

by government are fixed and
the rates prescribed to be sufficiently
elastic to make the municipal
income grow day by day to meet
the ever growing demand. But
on the other hand the rates proposed
will retard rather than help progress.
Under the rates proposed in
the draft rules, the problem of
making municipalities to
stand on their own legs and be
efficient is a very difficult one

I will leave this to Government
to solve and frame such rules
as will help the small municipalities
in the path of progress. I have
pointed out the defects in detail
and leave the remedy to Government } Suggestions to remove to have been made appreciated I think!

These minor municipalities
are conventionally called
municipalities to levy octroi
and other additional taxes, to
pay contribution for Education
and medical relief which
are borne by the District Board
in towns and to be deprived
of getting any help from the
District Board, but in reality
these are towns.

Therefore Government may

may be pleased to treat these small municipalities as rural areas with regard to Education and medical relief. District Head Quarter municipalities pay nothing for Education and medical relief; and even if they are paying, the proportion to their income is rather very little.

With regard to grants for improvements the government may be pleased to consider the deplorable condition of these small towns which do not get good income as big towns and so large help from government and also which do not get help from the District Board as rural areas and be pleased to give 75% grant for improvements which should include drainage, water supply, market, slaughter house etc.

In conclusion, I beg I may be pardoned for stating the facts and defects frankly.

Yours obedient servant

Hon'ble Vice President,
Amtali Municipality

27/7/20

No. M.C. 214 L.B.

1919-1920.

Office of the Deputy Commissioner,
Shimoga District.
Dated Shimoga 7th July 1920.

D № 632
20-7-20

Inl 81-9-5

From

S. Hiriannaiya, Esquire., M.A.,B.L.,
Deputy Commissioner,
Shimoga District.

To

B. Ramaswamaiya, Esquire., B.A.,B.L.,
Secretary to Government of Mysore,
Revenue Department,
Bangalore.

Sir,

With reference to your letter No. 14215-7 I 1. 81-19-1 dated 25th June 1920 calling for a comparitive estimate showing the existing income and the actual income of Sorab minor Municipality calculated under the draft rules for taxation in minor Municipal Councils, I have the honour to forward herewith the estimate received with No. 13 dated 5th July 1920 from the President, Sorab Municipality.

I have the honour to be,
Sir,
Your most obedient servant.,

Deputy Commissioner,
Shimoga District.

H.R.

Comparative Statement showing the amount which is calculated to be realized under the

Serial no.	Item of tax	No	Amount of tax at present	Amount the Pro
1	(a) House tax	911 thatched huts 208 tiled houses	Rs 611 – 0 – 0	Rs 59
	(b) Tax on vacant sites	101 vacant sites	Rs 69 – 8 – 0	Rs 5
			Rs 680 – 8 – 0	Rs 65
2.	Tax on vehicles	1 double bullock carts (Rs 2. 2 Single bullock carts (Re 1 2 bicycles (Re 1	Rs 102 – 0 – 0	Rs 10
3	Shop tax	9 cloth shops 63 Petty shops	Rs 231 – 0 – 0 (illegible)	Rs 101
4	octroi (a) Arecanuts	1500 per year	— nil —	Rs 7
	(b) Betelnuts (Kapthi)	1000 mds –	— nil —	Rs 26
	(c) Betel leaves	50,000 per week	— nil —	Rs 12
	(d) Jaggery	2000 mds per year	— nil —	Rs 2
	(e) Sugar	1000 mds per year	— nil —	Rs 3
	(f) Kerosene	1000 tins per year	— nil —	Rs 1
	(g) Tobacco	250 mds	— nil —	Rs 1
	(h) Piece goods	25000 Rs value	Rs 420 – 0 – 0	Rs 87
			Rs 420 – 0 – 0	Rs 110
	Grand total		Rs 1434 – 8 – 0	Rs 175

wing the existing income and the probable income that
proposed rules of taxation with Sarab Ubinor Ubunicipality.

Rs. As. P. under the proposed rules	Remarks
0 — 0	
1 — 0	At present there are five rates viz 0-2-0 one rupee.
1 — 0	
0 — 0	At Present one Rupee is levied on Sugarbullocks and also on bullocks
0 — 0 (Proposed)	At Present a minimum Shop tax of Rs 2 is being levied, the maximum being Rs 10
2 — 0	At present octroi is being levied with the
0 — 0	only on piece goods at the rate of 2 percent —
0 — 0	advalorem. No separate establishment is
0 — 0	being maintained now for the collection of
0 — 0	octroi; but octroi is levied on cocoanuts
0 — 0	and other articles also a separate establishment
0 — 0	costing about Rs 600 per annum will have to be
0 — 0	newly entertained.
0 — 0	
0 — 0	

Muhammad Ra...

President
Municipal Council
Sarab

Rs. 5/11/1925

with Draft Copy the members remarks in the margin

NOTIFICATION.

In continuation of Government order No R 4080-60/M1 98-19-1 dated 22nd September 1919, the Government of His Highness the Maharaja are pleased to direct that with effect from 1st July 192[illegible], the levy of Mohatarfa taxes shall cease in areas for which Minor Municipal Councils have been and shall be constituted and, that in exercise of the powers conferred by sub section 3 of section 187 of the Municipal Regulation, they further direct that the following taxes be imposed by the Minor Municipal Councils from the above date:-

1. A tax on buildings and lands situated within the municipal area
2. a tax on vehicles and animals used for riding, draught or burden.
3. A tax on Arts, Professions, Trades and callings and on offices and appointments and
4. An Octroi on animals and goods brought within the Octroi limits for consumption or use therein

at the rates specified in the schedules hereto

Rules for the levy of Taxes on buildings and Lands

2 Every municipal council shall cause an assessment list of all buildings and lands and vacant sites in the municipality to be prepared containing

(a) the name of the street or the division in which the property is situated

(b) the designation of the property either by name or by number sufficient for identification

(c) the names of the owner and occupier if known

(d) the valuation on which the property is assessed and

(e) the amount of taxes assessed thereon.

inspection of property

3. For the purposes of making such assessment on property aforesaid the municipal council may appoint any person or persons to make an inspection of the such property.

Information to be supplied

4. On the requisition of the municipal council or of a person appointed under rule 3, the owner or occupier of any building or land shall within such reasonable period as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge and belief and subscribed with his signature:-

(a) as to the name and place of abode of the owner or occupier or of both; &c

(b) as to the dimensions of such building &c&c&c or land and the market value thereof

publication of list

5 When the assessment list has been completed the municipal council shall give public notice thereof by beat of tom-tom or in such manner as they deem fit and of the place where a list or a copy thereof may be inspected and every person claiming to be either

registered in a book to be kept for this purpose and shall investigate and dispose of the objection.

(9) When the complaint is disposed of and the result noted in the register any amendment necessary in accordance with such result shall be made in the assessment list

(10) When all complaints have been disposed of and all amendments in accordance with such complaints have been made in the assessment list the said list shall be authenticated by the President and two members of the council who shall certify that excepting the cases in which amendments have been made no valid objection has been made to the valuation of the assessment contained in the list

(11) The municipal council may at any time alter thesaid list by inserting the name of any person whose name ought to have been inserted or by inserting any property which ought to have been inserted or by altering the value or or assessment on any property which has been erroneously valued, or assessed through fraud accident or mistake, after giving notice to any person interested in the alteration, of a time not less than one month from the date of service of such notice at which the alteration made

(2) Every objection made by any person interested in such alteration before the time fixed in the notice and in the manner prescribed by rule 8 shall be dealt with as if it were an application under the said rule

(3) Every alteration made under this rule shall ~~be subject to the result of an appeal under rule~~ have the same effect as if it had been on the earlier day in the current official year ~~in which the circumstances justifying the alteration had arisen~~.

(1) It shall not be necessary to prepare a new assessment list every year, but subject to the condition that every part of the assessment list shall be completely revised not less than once in every five years, the municipal council may adopt the valuation and assessment contained in the list for one year with such alteration as may be deemed necessary for the year immediately following.

(2) But the provision of the rules 5, 6, 7, 8, 9, 10, 11 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year

13. Taxes on buildings and lands shall be leviable primarily from the actual occupier of the property upon which the said taxes are assessed if he is the owner of the lands or holds them on a building or other lease from the Government or from the municipal council or on a building lease from any person. Otherwise the said tax shall be primarily leviable as follows:-viz.-

(a) if the property is let, from the lessee

(b) if the property is sublet, from the superior lessor

(c) if the property is unlet from the person in whom the right to let the same vests.

14. Taxes on buildings and lands shall subject to the prior payment of land revenue, if any, due to Government thereon, be a first charge upon the said buildings or lands and upon the moveable property if any found within or upon such building or land belonging to the person liable to the tax

15. (1) In the event of any building being demolished or falling into ruins the owner thereof shall give notice to the President

(2) Until such notice is given

the said owner shall be liable at the discretion of the municipal council for the payment of the property tax which would have been leviable, had not such building been demolished or allowed to fall into ruins

[illegible] (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a [illegible] on any buildings or lands or both to or over such premises is transferred the person to whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President

(3) Whenever such transfer comes to the knowledge of the President either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the municipal register for that of the person primarily responsible

(4) Every person primarily liable for the payment of the tax imposed on any premises in the form of a tax on buildings or lands who transfers his title to or over such premises without giving such notice of transfer

to the president as aforesaid shall in addition to any other liability which he incurs through such neglect, continue liable for the payment of all taxes from time to time payable in respect of the said premises until he gives such notice or until the transfer shall have been recorded in the registers of the municipal council

(3) But nothing in this rule shall be held to diminish the liability of the transferor for the said taxes or to affect the prior claim of the municipal council on the premises.

Rules for the levy of taxes on animals and vehicles

18. The municipal council shall maintain a register in which shall be entered the names of persons liable to pay the tax in respect of vehicles and animals with the amount leviable and such other details as may be necessary

19. any person whose name is entered in the said register and his agent may inspect the same free of charge

20. When any person's name has been entered in the said register for the first time or where any alteration of the assessment at which any person is chargeable is made the president shall give such person notice thereof and shall consider any complaint made

Composition fee

in writing to the ~~municipal council~~ Chairman within fifteen days of such notice

19. The municipal council may compound with the keeper of any livery stable or of horse or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

Liability of transferor to give notice of transfer

20 When the vehicle or animal has been sold the transferor shall give notice of the same to the ~~municipal council~~ President and until such notice is given he shall be liable to the payment of the tax

Rules for the levy of tax on Arts Profession, trade etc

Definition of "person"

21 In these rules the word "person" includes a firm, company or association

President to decide class and revise classification

22 The President shall decide in which of the classes a person shall be placed and he may also revise the lists as often as necessary

Basis of assessment

23 The income or profits of the year ending 31st December previous to the date of assessment shall, as possible, be taken as the basis of assessment.

Refund in case he ceases to exercise profession

24 Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax subject to the provision that refund shall be given for whole months only

25. When a person exercises more than

one trade or calling within the limits of the municipality whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources

27. The municipal council shall prepare an assessment list in the form 8 prescribed in the Municipal Account Manual The assessment shall be made afresh every year,

28. Complaints and objections may be disposed of in the manner prescribed by rules 8, 9, 10 and 11.

29. Every member of a firm or partnership or of an undivided Hindu family shall be personally and separately liable to the tax leviable under these rules

30. Every person liable to be taxed who shall change either the designation of his firm or the nature of his profession, trade or dealing or his place of business shall within 30 days of such change give intimation thereof to the President and until such notice is given, he shall be liable to such tax as may be assessed by the President.

31. If in any half year any person exercises in more than one municipality any such art, profession, trade or calling or holds any such office or appointment, he shall be liable to pay the tax leviable under the rules in each of such municipality, —

provided that the tax payable in each such municipality shall be fixed with reference only to the income derived from the business carried on or the appointment held therein

Rules for the levy of Octroi

32 The Municipal Councils shall frame rules under section 48(2)(1)(k) of the Regulation for the levy of Octroi at rates specified in schedule IV

33 Any Municipal Council may on the recommendation of the Deputy Commissioner be exempted from levying Octroi on any of the articles mentioned in the schedule

34 The municipal councils may also compound with any merchant for the payment of the duty on one or more articles according to the schedule for a lump-sum equal to the average of the duty levied from him on account of such article or articles during the past three years The composition fee should however be fixed with due regard to the extent of trade carried on by the merchant

Rules for the recovery of taxes.

35 For all sums paid on account of any tax under the above rules, a receipt showing the amount and tax on account of which it has been paid shall be tendered by the person receiving the same

36 Where any tax shall remain unpaid 10 days after the same is due, the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix B

distraint etc

37. If such owner or owner's agent or occupier or person shall not within 15 days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid, the President or other person duly authorised in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due, by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid.

38. Nothing herein contained shall preclude the municipal council from suing in a civil court for any amount due to them under these rules.

warrant for distraint

39. In order to distrain and sell the property referred to in rule 37 the President shall issue a warrant in the form prescribed in Appendix B and for each such warrant, a warrant fee of two annas shall be leviable.

40. The moveable property that is not liable to attachment and sale under section 60 of the Code of Civil Procedure of 1908 shall not be liable to distraint.

41. Under a special order in writing by the President, any officer charged

with the execution of a warrant of distress may between sunrise or sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure, and if after notifying the purpose and duly demanding admittance, he cannot obtain admittance,—

whether made

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to withdraw

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property at the time of seizure

to make an of the

(3) The distress shall not be excessive that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the default together with all expenses incidental to the warrant distraints, detention and sale

distress excessive

(4) If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale, the property seized or a sufficient portion

when amount paid

thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary in payment of the sum due including all expenses as aforesaid.

Procedure-if prop is perishable

47. If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property, the President shall forthwith sell the property after giving notice of sale to the person in possession at the time of the seizure

Surplus how to be paid

48. The surplus, if any, shall be paid to the person in possession distrained at the time of its seizure if application is made within six months from the date of sale; if no such application is made the surplus shall be forfeited to the municipal council.

No off Servant-shall buy

49. Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale

Rate at which distraint fee maybe levied

50. Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table:-

A fee of four annas if the amount distrained for is less than ₹ 5

A fee of six annas if the amount distrained for is not less than ₹ 5 but less than ₹ 10

A fee of eight annas if the amount distrained for is not less than ₹ 10 but less than ₹ 25;

A fee of rupee one if the amount distrained for is not less than ₹ 25 but less than ₹ 50.

A fee of rupees two if the amount distrained for, is not less than ₹ 50 but less than ₹ 75

A fee of rupees three if the amount distrained for is not less than ₹ 75 but less than ₹ 100.

A fee of rupees five if the amount distrained for is not less than ₹ 100 and over

Fees for maintaining livestock distrained

Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained Rates for these will be as follows:-

Buffalo	₹ 0	4	0
do calf	0	2	0
Bullock of cow	0	4	0
Heifer or calf	0	0	0
Sheep or goat	0	1	0
Kid	0	1	0
Horse	0	4	0
Foal	0	2	0
Donkey	0	1	0
Pig	0	1	0
Birds of all kinds.	0	1	0

provided that no rate shall be charged where the owner of any live stock pays the full amount of the municipal dues and receives back such live stock within

three hours from seisure

4. If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof, the President may demand such sum from the occupier of such building or land and in default of payment, may recover from him in the manner provided in Rule 36 However no arrears due from the owner for more than one year shall be so recovered from the occupier

5. In very exceptional cases claims for taxes may be written off with the sanction of the Dy Commr when he is satisfied that the amount of the claim is quite irrecoverable.

APPEALS

6. No appeal shall lie to the council in respect of the assessment and imposition of taxes except against (a) the President's proceddings under Rule 22.

(b) the imposition by the President of any tax on any vehicle or animal

7. An appeal shall lie to the Dy Commr in respect of the assessment of imposition of taxes on buildings and lands

8. An appeal shall be made in writing and shall set forth concisely and under distinct heads the grounds of objection to the decision or other proceedings appealed against.

Courts to dispose of disputes. rules of taxation are the aggrieved party when have a remedy in admissible the civil courts = additions maybe to the rules on the by the working of these rules - (not clear)

54. But no such appeal shall be heard unless (a) appeal is brought within days of the service of the notice demand ((b) in the case of the p perty tax or in the case of a new or revised assessments to the tax on vehicles trades professions and calling a complaint has been made to the municipal council in accordance with the rules and the appeal is made withing 30 14 days from the date on which the complaint is disposed of (c) in the case of any other claim, written complaint has been made to the municipal council within 15 days from the presentation of the notice of demand for the claim (d) the amount of the claim has been deposited with the municipal council.

55. The assessment lists maintained shall be corrected in accordance with the orders passed by the Deputy Commissioner on appeal

amendments of assessment list

56 In the event of the amount of any tax being decreased or remitted by the Council the ~~Chairman~~ President of the Deputy Commissioner shall grant a refund accordingly

Refund

57 58 The assessment or demand of any tax when no appeal is made as herein before provided and the adjudication of an appeal by the Deputy Commissioner shall be final

Adjudication of the appeal -

Draft revised in accordance with the Marginal Remarks of the Hon'ble Minister for Finance dated 25 Nov 20.

NOTIFICATION

Draft handed in accordance with the suggestions noted and approved by Council

In continuation of G. O. No. R 1850-60 dated 23rd September 1918, The Government of Highness the Maharaja are pleased to direct that with effect from 1st July 1921, the levy of Cohatrafa taxes shall come in areas for which minor municipal councils have been, and shall hereafter be constituted, and they further direct that in exercise of the powers conferred by sub section 3 of section 187 of the Municipal Regulation, the following taxes be imposed by the minor municipal councils from the above date -

1 A tax on buildings and lands situated within the municipal area
2 A tax on vehicles and animals used for riding, draught or burden
3 A tax on arts, professions, trades and callings and on offices and appointments and
4 An octroi on animals and goods brought within the octroi limits for consumption or use therein

As the rules framed in schedule I to the

Rules for the levy of taxes on buildings and lands

Preparation of assessment list

2. Every municipal council shall cause an assessment list of all buildings and lands and vacant sites in the municipality to be prepared containing

(a) the name of the street or the division in which the property is situated

(b) the designation of the property either by name or by number sufficient for identification

(c) the name of the owner and occupier, if known

(d) the valuation on which the property is assessed and

(e) the amount of taxes imposed [illegible]

For the purposes of making such assess ents on property aforesaid the municipal council may appoint any person or persons to make an inspection of the property

4 On the requisition of the municipal council or of a person appointed under rule 3 the owner or occupier of any building or land shall within such reasonable peri d as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge and belief and subscribed with his signature,—

(a) as to the name and place of abode of the owner or occupier or of both,

(b) as to the dimensions of such building or land and the market value thereof

5 When the assessment list has been completed the municipal council shall give public notice thereof by beat of tom-tom or in such manner as they deem fit and of the place where a list or a copy thereof may be inspected and every person claiming to be either owner or occupier of the property included in the list and any agent of such person shall be at liberty to inspect the list and to make an extract therefrom without charge

6 The municipal council shall at the same time give public notice of a day not being less than fifteen days from the publication of such notice on or before which comp aints against the amount of any rateable value entered in the assessment list will be received by them

Statement of Facts

Nature of Complaint

Particulars of Offence

Manufacture of the

t to have been inserted at

value of or assessment on any prop
which has been erroneously valued, or
ed- through fraud accident or mis
after giving notice to any person int
in the alteration of a time not less
one month from the date of service o
notice at which the alteration is mad

(2) Every objection made by any
interested in such alterati
before the time fixed in t
notice shall be dealt with
its merits

(3) Every alteration made under t
rule shall have the same ef
as if it had been made at th
time of the preparation or r
sion of the list during the
official year in which such
alteration was made

Revision of list

12(1) It shall not be necessary to prepar
a new assessment list every year Subj
to the condition that every part of the
assessment list shall be completely revise
or less than once in every five years, the
municipal council may adopt the valuation
and assessment contained in the list of x
for a year with such alteration as may
be deemed necessary for the year immediate
ly following

(2) But the provision of the rules
7 8 9 10 and 11 shall
be applicable every year as if
a new assessment list had been
completed at the commencement
of the official year

Taxes from whom payable

1 Taxes on buildings and lands shall be primarily leviable from the actual occupier of the property upon which the said taxes are assessed if he is the owner of the build-
ings or lands or holds them on a building
or other lease from the Government

or, from the municipal council or on a
ing lease from any person

14 Taxes on buildings and ~~xxxx~~ lands subject to the prior payment of land r if any due to Government thereon, be a fi charge upon the buildings or lands and the ~~xxxx~~ property if any, found with~~in~~ or ~~upon~~ such building or land belonging the person liable to the tax

- a first on property & moveables

15(1) In the event of any building being demolished, the owner shall give notice thereof to the President

owner's obligation to give notice of demolition of building and liability on failure

(a) until such notice is given, the said owner shall be liable at the discretion of the municipal ~~xxxxx~~ council for the payment of the property tax which would have been payable, had not such building been demolished ~~or ceased to fall into ruine~~

16(1) Whenever the title of any person primarily liable for the payment of a tax ~~xxxx~~ or any premises in the form of a ~~xx~~ or any buildings or lands or both to cover such premises is transferred, the p r or to the ~~xx~~ same shall be trans r- red and ~~x~~ give notice of such transfer to the President

if the transferee gave notice of transfer

(2) In the event of the death of a person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President

(3) Whenever such transfer comes to the knowledge of the President either through such notice or otherwise and after such enquiry as may be necessary, the name of the transferee shall be substituted in the municipal register for that of the person primarily responsible

(4) Every person primarily liable for the payment of the tax

Register showing the names of persons liable to pay taxes on vehicles

Rules for the levy of taxes on animals and vehicles

17 The municipal council shall maintain a register in which shall be entered the names of persons liable to pay the tax in respect of vehicles and animals, with the amount leviable and such other details as may be necessary

Complaints, amendment of list etc

18 Rules 5 to 11 supra relating to complaints, amendments and revision of the list &c shall apply mutatis mutandis to the levy under rule 17.

Composition fee

19 The municipal council may compound with the keeper of any livery stable or of horses or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

Liability of the transferor for notice of transfer

20 When a vehicle or animal has been sold, the transferer shall give notice of the same to the President and until such notice is given, he shall be liable to the payment of the tax

Definition of person?

Rules for the levy of tax on arts, profession, trade &c

21 In these rules the word "person" includes a firm, company or association

Power to decide cases and revise classifications

32. The President shall decide in which of the classes a person shall be placed and he may also revise the lists as often as necessary

Basis of assessment

33. The income or profits of the year ending 31st December previous to the date of assessment shall, if possible, be taken as the basis of assessment

Refund in case the person ceases to exercise profession

34. Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax, subject to the provision that refund shall be given for whole months only

Those exercising two or more trades &c

35. When a person exercises more than one trade or calling within the limits of the municipality whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources

Assessment list

36. The municipal council shall prepare an assessment list in the form prescribed in the municipal account manual. The assessment shall be made afresh every year

Complaints & objections

37. Complaints and objections may be disposed of in the manner prescribed by rules 8, 9, 10 and 11

Any member of a firm to be severally liable

38. Every member of a firm or partnership or of an undivided Hindu family shall be jointly and severally liable to the tax leviable under these rules

Liability of the person before the change of designation &c

39. Every person liable to be taxed who shall change either the designation of his firm or the nature of his profession, trade

or calling or his place of business shall within 30 days of such change give intimation thereof to the President and until such notice is given, he shall be liable to such tax as may be assessed by the President

39 If in any half year any person exercises in more than one municipality any such art, profession, trade or calling or holds any such office or appointment shall be liable to pay the tax leviable under the rules in each of such municipality, provided that the tax payable in such municipality shall be fixed with reference only to the income derived from the business carried on or the appointment held therein

person effecting a reduction in more than one municipality

Rules for the levy of Octroi

39 The municipal councils shall frame bye-laws under section 44 (1) (k) of the Regulation for the levy of Octroi at rates specified in schedule IV

39 Any municipal council may, on the recommendation of the Deputy Commissioner, be exempted from levying octroi on any of the articles mentioned in the schedule

M. Cs exempted from levying octroi on certain articles

39 The municipal councils may also compound with any merchant for the payment of the duty on one or more articles according to the schedule for a lumpsum equal to the average of the duty levied from him on account of such article or articles during the past three years The composition fee should however be fixed with due regard to the extent of trade carried on by the merchant

M. Cs may Compound.

Rules for the recovery of taxes

39 For all sums paid or account of any tax

receipt to be granted

under the above rules, a receipt showing the amount and tax on account of which it has been paid shall be tendered by the person receiving the same

notice of demand

35 Where any tax shall remain unpaid 10 days after the same is due, the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix A. For every such notice issued, a fee of annas two shall be levied.

distraint etc

36 If such owner or owner's agent or occupier or person shall not within 15 days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid, the president or other person duly authorised in that behalf by him may levy such sum with all costs by distraint and sale of the movable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due, by distraint and sale of any property found in or on such buildings, provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

suit for unpaid dues

37 Nothing herein contained shall preclude the municipal council from suing in a civil court for any amount due to them under these rules

warrant for distraint

38 In order to distrain and sell the property referred to in rule 36 the President shall issue a warrant in the form prescribed in Appendix B and for such such warrant, a warrant fee of Eight annas shall be leviable

Exceptions

39 The movable property, that is not liable to attachment and sale under section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

Distraint - when it may be made

40 Under a special order in writing by the President, any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose, and duly demanding admittance, he cannot obtain admittance -

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to withdraw

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property

Excessive distress to be avoided

41 The distress shall not be excessive that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale

Procedure when amount due is paid

42. If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale, the property seized or a sufficient portion

thereof may be sold by public auction under the orders of the Executive President who shall apply the proceeds or such part thereof as may be necessary in payment of the sum due including all expenses as aforesaid

Seizure of property perishable

48 If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property, the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure.

Surplus to be refunded

49. The surplus, if any, shall be paid to the person in possession distrained at the time of its seizure, if application be made within six months from the date of sale, if no such application is made the surplus shall be forfeited to the municipal council

Municipal officer not to bid

50 Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale

Scale of distraint fee

51 Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table -

A fee of four annas if the amount distrained for is less than Rs	5
A fee of six annas if the amount distrained for is not less than Rs	5 but less than Rs 10
A fee of eight annas if the amount	

distrained for is not less than Rs 10 but less than Rs 25

A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50

A fee of rupees two if the amount distrained for is not less than Rs but less than Rs 75

A fee of rupees three if the amount distrained for is not less than Rs 75 but less than Rs 100

A fee of rupees five if the amount distrained for is not less than Rs 100 and over

Fees for maintaining live stock distrained

47 Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained Rates for these will be as follows -

Buffalo	annas	4
do calf	"	2
Bullock or cow		4
Heifer or calf	"	1
Sheep or goat	"	½
Kid		1
Horse	"	4
Foal		3
Donkey	"	1
Pig	"	½
Birds of all kinds	"	1

provided that no rate shall be charged where the owner of any live stock pays the full amount of the municipal dues and receives back such live stock within three hours after seizure

Tax when to be demanded from by the tenant

48 If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof, the President may demand such sum from the occupier of such building or land and in default of payment may recover from him in the manner provided in rule 36 However no arrears due from the owner for more than one year shall be so recovered from the occupier

For [illegible]

To

The Compiler, Mysore Gazetteer

for publication in the Gazetteer with

a request that 500 English copies &

1200 Kannada copies thereof

sent to this office

APPENDIX A.

(Notice of Demand)

Take notice that the President of the Municipal Council demands from you the sum of rupees ..... due from you to the Municipal Council ....on account of ..... in ..... for the half year and if the sum due is not paid into the office of .... as .... or if sufficient cause for the non-payment is not shown to him to be ..... within fifteen days from the service of this notice a warrant of distress will be issued for the recovery of the same with costs

Date

Signature of the President or the Vice President.

memo R 6320-7 25 11-20

Copy of the above is forwarded

to the DCs of districts

to the Presidents of town rules

in their districts for

70

OB

Hq

JRA

Distraint warrant

To

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid or shown sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 191 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be, any goods and chattels found on the premises referred to) to

the amount of the said sum of rupees together with for warrant fee making together with a sum of and such further sum as may be sufficient to defray the charges of taking keeping and selling such distraint and if within fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint to sell the said goods and chattels and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking keeping and selling such distraint to return the surplus if any on demand to the person whom you found in possession of the said goods and chattels If sufficient distraint cannot be found of the good and chattels of the said you are to certify the same to me together with this warrant

Date

(Signature or stamp of the President / Chairman of the Panchayat)

Schedule I

Schedule of rates

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	Tax on buildings	Buildings	A rate on houses at 6 annas for every hundred rupees or portion of hundred rupees of the market value up to Rs. 2000with 4 annas for every Rs. 100 or portion of Rs. 100 for the balance of such value in excess of Rs. 2,000.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless the Government consents to the levy of this tax. (c) Buildings exclusively used as places of public worship or for religious or charitable, but not for residential purposes. (i) Mantaps or buildings within the precincts of the temple used for storage of vahanams and other materials of the temple and those exclusively used by the archak for preparing Naivedyam, etc. (ii) Out-houses within the precincts of the temple used for residential purposes by persons entrusted with the temple work and those within the precincts of chattram or annadhanam used for residential purposes by persons entrusted with the cleaning work of the institution. (d) Aided or unaided schools, on the buildings of which no rent is charged by the owners. (e) Buildings whose market value is Rs. 10 and under occupied by old and infirm people who earn nothing and who are too poor to pay the least rate of tax, viz., annas 6. (f) Buildings used for the purpose of native gymnasiums. (g) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
	Tax on vacant lands..	Vacant lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as garden or pleasure ground or for the exclusive of animals kept for private use.	Two annas for every 80 sq yards	Vacant site specially reserved by Government for specific purposes, such as pitching of tents, parade and halting of troops.	In two equal instalments in advance in July and January every year

Schedule "H"

Within vehicles	All vehicles kept for use within the Municipal limits.	(a) Four wheeled vehicles with spring cushions intended to be drawn by two or more horses	R 10	a 0	p 0
		(b) Four wheeled vehicles with projecting seats built or warranted by the maker to be drawn by two horses or bullocks or by two more horses under 13 hands high or bullocks	5	0	0
		( ) Two wheeled vehicles with projecting seats intended to be drawn one or more horses or bullocks	3	0	0
		(d) Every other vehicle with springs and every palanquin	3	0	0
		(e) Every bicycle	2	0	0
		(f) Every cart or other vehicle without springs	2	0	0
		(g) Every motor car	10	0	0
		(h) Every motor cycle	5	0	0

SCHEDULE "H"

(a) Vehicles belonging to His Majesty the Emperor of India.

(b) Vehicles the property of Government not let out on hire.

( ) Vehicles belonging to the Municipality.

(d) Vehicles kept by persons who do not ply for hire and are used solely for their own conveyance.

(e) Carts or vehicles without springs used for the conveyance of manure or agricultural produce.

(f) Carts or vehicles used for the conveyance of milk.

(g) Vehicles belonging to persons who have been provided with licences for the use of such vehicles by the Municipality.

(h) Vehicles belonging to persons who have been provided with licences for the use of such vehicles by the Municipality.

(i) Vehicles belonging to persons who have been provided with licences for the use of such vehicles by the Municipality.

(j) Vehicles belonging to persons who have been provided with licences for the use of such vehicles by the Municipality.

Schedule III

Class I

Every person holding any office or appointment appointed public or private or employed in any capacity, whose pay salary or pension amounts to Rs 1000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 1000 or upwards a month.

(i) Carrying on business as a company;
(ii) Abkari Mentors, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Auctioneers, and Commission Agents
(iii) Bankers, Money-lenders, money-changers and Pawnbrokers,
(iv) Editors and Proprietors of Newspapers;

Rs 500/-

(v) Advocates, Attorneys, Pleaders

(vi) Practising Medical Practioners of all kinds including Hakims and Vaidyans;

(vii) Civil Engineers;

(viii) Owners and farmers of markets and Tollfarmers;

(ix) Keepers of Hotels, Lodging Houses, Boarding Houses;

(x) Owners of Mills, Warehouses, Printing Presses, Oil-presses, Cotton-Presses and other Presses and factories of all kinds;

(xi) Professional artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers;

(xii) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages;

(xiii) artisans.

Class I

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 1,000 a month or upwards.

Class II

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 800 a month or upwards

Class III

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 500 a month or upwards

Class IV

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimate to amount to Rs 200 a month or upwards

Class V

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards

Class VI

Every persons described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards

Class VII

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards

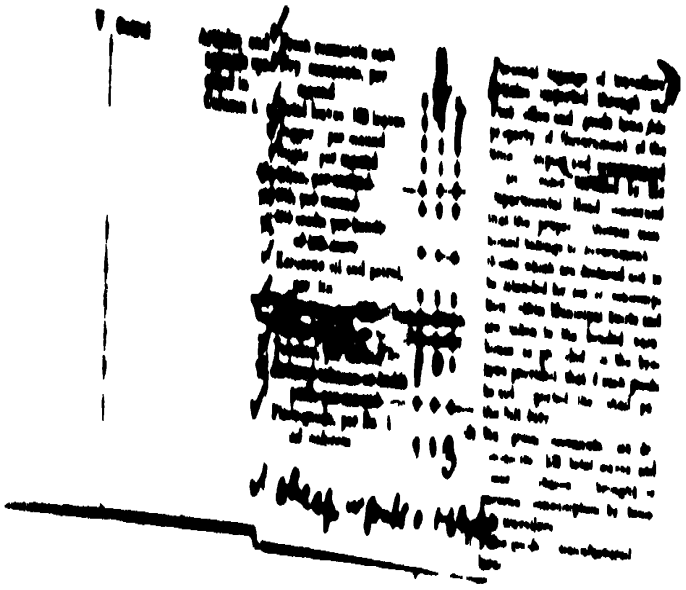
yearly
Rs 30/
Exemption.
25/-
12/-
8/-
4/-
2/-
1/-

(1) Agriculture (2) The performance by an agriculturist of religious rites or ceremonies by him or by any agriculturist to whom such priests are employed by him as an agriculturist of the produce raised by him or his brothers as such brothers.

(3) The sale by any agriculturist of the produce raised by him or his brothers as such brothers. He does not keep for a trade for a profit.

(4) Carpenter dealing which are untended for the benefit of the husbandry

Or two annas in rupee of annual income in excess of Rs 30/- every year



No R 6319 –MI 8I 19-6 *dated 25th November* 1920

The Government of His Highness the Maharaja are pleased to direct that with effect from 1st July 1931 the levy of Mohatarfa taxes shall cease in areas for which minor Municipal Councils have been, or shall hereafter, be constituted and they further direct that in exercise of the powers conferred by Sub Section 3 of Section 187 of the Municipal Regulation the following taxes be imposed by the minor Municipal Councils from the above said date

THE RATES SPECIFIED IN SCHEDULES I TO IV

(1) A tax on buildings and lands situated within the Municipal area
(2) A tax on vehicles and animals used for riding draught or burden
(3) A tax on all professions trades and callings and on offices and appointments and
(4) An Octroi on animal and goods brought within the octroi limits for consumption or use therein

RULES FOR THE LEVY OF TAXES ON BUILDING AND LANDS

2 *Preparation of assessment list* – Every Municipal Council shall cause an assessment list of all buildings and lands and assessments in the municipality to be prepared containing—

(*a*) the name of the street or the division in which the property is situated
(*b*) the designation of the property whether by name or by number sufficient for identification
(*c*) the names of the owner and occupier if known
(*d*) the valuation on which the property is rated and
(*e*) the amount of taxes assessed thereon

3 *Inspection of property* — For the purposes of making such assessment on property aforesaid the Municipal Council may appoint any person or persons to make an inspection of the property

4 *Information to be supplied* On the requisition of the Municipal Council or of a person appointed under Rule 3 the owner or occupier of any building or land shall within such reasonable period as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge and belief and subscribed with his signature

(*a*) as to the name and place of abode of the owner or occupier or of both
(*b*) as to the dimensions of such building or land and the market value thereof

5 *Inspection of list* –When the assessment list has been completed the Municipal Council shall give public notice thereof by beat of tom tom or in such manner as they deem fit and of the place where a list or a copy thereof may be inspected and every person claiming to be either owner or occupier of the property included in the list and any agent of such person shall be at liberty to inspect the list and to make an extract therefrom in writing without charge

6 *Complaint* –The Municipal Council shall at the same time give public notice of a day not being less than fifteen days from the publication of such notice on or before which complaint against the amount of any rateable value entered in the assessment list will be received by them

7 *Notice of first or increased assessment* –When any property is entered in the assessment list prepared and approved under Rules and 6 *supra* for the first time or whenever the rateable value already in force is increased the Municipal Council shall as soon as conveniently may be give a written notice to the owner or occupier of the property to the effect that any complaint against the same will be received by them at any time within fifteen days from the service of the said notice

8 *Register of complaint* The Municipal Council shall cause all complaints so received to be registered in a book to be kept for this purpose and shall investigate and dispose of the objections

9 *Amendment of assessment list* When the complaint is disposed of and the result noted in the register any amendment necessary in accordance with such result shall be made in the assessment list

10 *Authentication of list* —When all the complaints have been disposed of and all amendments in accordance with such complaints have been made in the assessment list the said list shall be authenticated by the President and two members of the Council who shall certify that excepting the cases in which amendments have been made no valid objection has been made to the valuation of the assessment contained in the list

11 (1) *Amendment of list* —The Municipal Council may at any time, alter the said list by inserting the name of any person whose name ought to have been inserted or by inserting any property which ought to have been inserted or by altering the value of or assessment on any property which has been erroneously valued or assessed through fraud accident or mistakes after giving notice to any person interested in the alteration of a time not less than one month from the date of service of such notice at which the alteration is made

(2) Every objection made by any person interested in such alteration before the time fixed in the notice shall be dealt with on its merits

(3) Every alteration made under this rule shall have the same effect as if it had been made at the time of the preparation or revision of the list during the official year in which such alteration was made

12 (1) *Revision of list* —It shall not be necessary to prepare a new assessment list every year Subject to the condition that every part of the assessment list shall be completely revised not less than once in every five years the Municipal Council may adopt the valuation and assessment contained in the list for one year with such alteration as may be deemed necessary for the year immediately following

(2) But the provisions of the Rules 5 6 7 8 9 10 and 11 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year

13 *To whom primarily levied* Taxes on buildings and lands shall be primarily levied from the actual occupier of the property upon which the said taxes are assessed if he is the owner of the building or land or holds them on a building or other lease from the Government or from the Municipal Council or on a building lease from any person

14 *Property tax a first charge on property and moveables* Taxes on buildings and lands shall, subject to the prior payment of land revenue if any due to Government thereon be a first charge upon the buildings or lands and upon the moveable property if any found within or upon such building or land belonging to the person liable to the tax

15 (1) *Owners obligation to give notice of demolition of building and liability on failure* —In the event of any building being demolished the owner shall give notice thereof to the President

(2) Until such notice is given the said owner shall be liable at the discretion of the Municipal Council for the payment of the property tax which would have been leviable had not such building been demolished

16 (1) *Obligation of the transferee to give notice of transfer* —Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or land or both to or over such premises is transferred the person to whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President

(3) Whenever such transfer comes to the knowledge of the President either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the Municipal register for that of the person primarily responsible

Rule for the levy of Taxes on Animals and Vehicles

17 *Register showing the names of persons liable to pay taxes on vehicles* —The Municipal Council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles and animals with the amount leviable and such other details as may be necessary

18 *Complaints amendment of list etc* —Rules 5 to 11 *supra* relating to complaints amendment and revision of the list etc shall apply *mutatis mutandis* to the levy of tax under Rule 17

19 *Composition fee* —The Municipal Council may compound with the keeper of any livery stable or of horse or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

20 *Liability of the transferer to give notice of transfer* When a vehicle or animal has been sold, the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the payment of the tax

Rules for the levy of Tax on Arts Profession Trade etc

21 *Definition of person* — In these rules the word person includes a firm company or association

22 *President to decide class and revise classification* The President shall decide in which of the classes a person shall be placed and he may also revise the lists as often as necessary

23 *Basis of assessment* The income or profits of the year ending 31st December previous to the date of assessment shall if possible be taken as the basis of assessment

24 *Refund in case the person ceases to exercise profession.*—Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax— subject to the provision that refund shall be given for whole months only

25 *Persons exercising one or more trades etc*—When a person exercises more than one trade or calling within the limits of the Municipality whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources

26 *Assessment list*—The Municipal Council shall prepare an assessment list in the Form No 8 prescribed in the Municipal Account Manual The assessment shall be made a fresh every year

27 *Complaints and objection*—Complaints and objections may be disposed of in the manner prescribed by Rules 8 9 10 and 11

28 *Every member of a firm etc to be separately liable*—Every member of a firm or partnership or of an undivided Hindu family shall be jointly and severally liable to the tax leviable under these rules

29 *Liability of the person to give notice of change of designation etc*—Every person liable to be taxed who shall change either the designation of his firm or the nature of his profession trade or calling or his place of business shall within thirty days of such change give intimation thereof to the President and until such notice is given he shall be liable to such tax as may be assessed by the President

30 *A person exercising a profession in more than one Municipality*—If in any half year any person exercises in more than one Municipality any such art profession trade or calling or holds any such office or appointment shall be liable to pay the tax leviable under the rules in each of such municipality provided that the tax payable in each such municipality shall be fixed with reference only to the income derived from the business carried on or the appointment held therein

Rules for the levy of Octroi

31 The Municipal Councils shall frame bye laws under Section 48 (1) (k) of the Regulation for the levy of octroi at the rates specified in Schedule IV

32 *Municipal Councils exempted from levying Octroi on certain articles*—Any Municipal Council may on the recommendation of the Deputy Commissioner be exempted from levying octroi on any of the articles mentioned in the schedule

33 *Municipal Councils may compound* The Municipal Councils may also compound with any merchant for the payment of the duty on one or more articles according to the schedule for a lump-sum equal to the average of the duty levied from him on account of such article or article during the past three years The composition shall be fixed with due regard to the extent of trade carried on by the merchant

Rules for the recovery of taxes

34 *Receipt to be granted* For all sums paid on account of any tax under the above rules a receipt showing the amount and tax on account of which it has been paid shall be tendered by the person receiving the same

35 *Notice of demand*—When any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix A For every such notice issued a fee of annas two shall be levied

36 *Distraint etc* If such owner or owner's agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorized in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

37 *Civil suit for Municipal dues*—Nothing herein contained shall preclude the Municipal Council from suing in a Civil Court for any amount due to them under these rules

38 *Warrant for distraint*—In order to distrain and sell the property referred to in Rule 36 the President shall issue a warrant in the form prescribed in Appendix B and for each such warrant, a fee of eight annas shall be leviable

39 *Exceptions*—The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

40 *Distraint when and how made* Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to withdraw

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property

41 *Excessive distress to be avoided* —The distress shall not be excessive—that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant distraint detention and sale

42 *Procedure when amount due is not paid* —If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses aforesaid

43 *Procedure of perishable property* —If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

44 *Surplus how to be treated* The surplus if any shall be paid to the person in possession distrained at the time of its seizure if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the Municipal Council

45 *No Municipal officer shall bid* Neither the President nor any Municipal officer or servant shall directly or indirectly purchase any property at any such sale

46 *Levy of distraint fee* A fee shall be levied on distraint under these rules with reference to the value of the property distrained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5
A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs 10
A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs. 25.
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75.
A fee of rupees three if the amount distrained for is not less than Rs 75 but less than Rs 100
A fee of rupees five if the amount distrained for is not less than Rs 100 and over

47 *Fees for maintaining live stock distrained* —Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

RATE FOR THESE WILL BE AS FOLLOWS —

	Annas	
Buffalo	4	each
Do calf	2	
Bullock or cow	1	
Heifer or calf	1	
Sheep or goat	1	
Kid	1	
Horse	4	

	Annas	Each
Foal	2	
Donkey	1	
Pig	1	
Birds of all kind	1	

provided that no rate shall be charged when the owner of any live stock pays the full amount of the Municipal dues and receives back such live stock within three hours after seizure

48 *Tax where to be demanded from the tenant* —If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof the President may demand such sum from the occupier of such building or land and in default of payment may recover from him in the manner provided for in Rule 36 However no arrears due from the owner for more than one year shall be so recovered from the occupier

(ARAVAMUDU IYENGAR
Secretary to Government Revenue Department

APPENDIX A

Notice of Demand

Take notice that the President of the Municipal Council demands from you the sum of Rs.. due from you to the Municipal Council on account of in for the half year and if the sum due is not paid into the office of or if sufficient cause for the non payment is not shown to him to within fifteen days from the service of this notice a warrant of distress will be issued for the recovery of the same with costs

Date *Signature of the President or the Vice-President*

APPENDIX B

Distraint Warrant

To

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid or shown sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 192 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made this is to command you to distrain the goods and chattles of the said (or as the case may be any goods and chattles found on the premises referred to) to the amount of the said sum of Rs together with for warrant fee making together with a sum of Rs and such further sum as may be sufficient to defray the charges of taking keeping and selling such distraint and if within fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint to sell the said goods and chattles and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking keeping and selling such distraint to return the surplus if any on demand to the person whom you found in possession of the said goods and chattles If sufficient distraint cannot be found of the goods and chattles of the said you are to certify the same to me together with this warrant

Date *Signature or Stamp of the President of the Municipal Council*

SCHEDULE III—*concld*

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
			CLASS V		
		Do Rs 100	a month or upward Rs 4		
			CLASS VI		
		Do Rs 50 a month or upwards Rs 2			
			CLASS VII		
		Do Rs 30 a month or upwards Re 1			
			SCHEDULE IV		
	Octro	Articles and animals specified in Column 4	Fresh cocoanuts each 0 0 1 Dry cocoanuts per maund 0 8 0 Betel leaves 100 leaves 0 0 1 Jaggery per maund 0 2 0 Sugar per maund 0 4 0 Kerosene oil and petrol per tin 0 2 0 Tobacco per maund 1 0 0 Piece good per rupee *ad valorem* 0 0 3 Sheep or goat each 0 1 6	(1) Personal luggage of travellers articles imported through the Post Office and goods *bona fide* property of Government t the time of import and accompanied by a n voice certified by the Departmental Head concerned that tl property therein mentioned belongs t G v ernment ( ) Goods which are declared not to be ntended for use or con umpt on within Mun ipal lim t and are taken to the bonded warehouse as provided in the bye laws provided that f uch goods be not exported they shall pay the full d ty (3) S x green cocoanut six dry cocoanuts 100 betel leaves a d one seer of tobacco if brought for personal consumption by *bona fide* travellers. (4) Piece goods manufactured locally	Time of import of goods into Municipal limits.

Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE DEPARTMENTS

G O No L 1720-7/ Ml 200 19-6 Dated, Bangalore, 21st September 1921

Market Fees

Levy of—by Minor Municipal Councils.

Read—

Government Order No R 6319/Ml 81-19-6 dated the 25th November 1920 directing the imposition of the marginally* noted taxes by the minor Municipal Councils with effect from 1st July 1921 and issuing rules for the levy of the said taxes

1 A tax on building and lands situated within the Municipal area
2. A tax on vehicles and animals
3 A tax on arts professions etc and
4 Octroi on animals and goods

Order No L 1720-7/Ml 200 19 6 Bangalore Dated 21st September 1921

Government are pleased to authorize the Municipal Councils to levy market fees under Sections 70 (2) of the Mysore Municipal Regulation VII of 1906 as amended by Regulation V of 1918 in addition to the taxes referred to in the Government Order of the 25th November 1920 read above

D SRINIVASA IYENGAR

Secretary to Government
Revenue Department

To—

The Deputy Commissioner Bangalore District with reference to his letter No HC708 20-21 dated 7th June 1921

The Deputy Commissioner Mysore District with reference to his No 62161/L B 19-2 dated 25th May 1921

The Deputy Commissioner Hassan District with reference to his No C 118 dated 21st July 1921

The Deputy Commissioners of the remaining Districts

3 Under section 187 of the same Regulation the Municipal Council is declared a Minor Municipal Council and exempted from the operation of the provisisons of the following sections of the Regulation--

Chapters of the Regulation	Nos of sections
II	6 12, 13 and 22
III	27 to 36 and 39
IV	46 and 47
VII	59 to 81
VIII	82 to 88
IX	92 to 98 99 except sub section (1) 100 to 117 119 to 121 123 to 149 160
	162 to 166
XI	169 (2)
XII	180 A
XIII	181 to 186

By order

Signed/ B Ramaswamaiya

Secretary to Government
Revenue Department